



Duty Statement

Classification: **Senior Program Auditor**

Position Number: **275-319-4062-002** **JC-301970** HCM#: **1494**

Branch/Section: **Office of Audit Services, Employer Compliance Reviews Section**

Location: **Sacramento, CA**

Telework: Office-centered

Working Title: **Auditor Manager II**

Effective Date: **January 1, 2022**

Collective Bargaining Identifier (CBID): **S01**

Supervision Exercised: ☒ **Yes** ☐ **No**

The Office of Audit Services (OFAS) assists CalPERS Board of Administration (Board) and management by providing objective assurance that assets are safeguarded, operating efficiency and effectiveness is promoted, compliance with applicable laws and regulations is maintained and financial and management reporting is reliable.

Under the direction of the Employer Compliance Supervising Management Auditor (SMA), the Senior Program Auditor (Sr.Pg.A) manages Employer Compliance Reviews (ECR) activities in OFAS. This includes supervising the Staff Management Auditor and ECR staff performing compliance reviews of employers that contract with the California Public Employees' Retirement System (CalPERS). The Sr. Pg.A is expected to possess strong analytical skills and a comprehensive understanding of laws and regulations pertaining to CalPERS and the International Standards for the Professional Practice of Internal Auditing (Standards). The Senior Program Auditor is expected to pursue a course of continuing professional education as prescribed by the Standards. Furthermore, the incumbent is expected to adhere to appropriate professional ethics as required by the Standards and CalPERS core values when performing the following duties and responsibilities:

Essential Functions

- 45% Manage and direct staff engaged in compliance reviews and complete quality control review of reports. Establish and maintain audit project priorities. Plan, schedule, and assign audit projects to staff. Review and approve employer compliance review work plans and audit programs. Supervise the execution of audits assigned to staff and develop teamwork within the ECR unit. Perform reviews of working papers, audit findings and draft reports. Analyze business intelligence reports and oversee special assignments. Ensure thorough analysis is completed on any auditee disagreements with audit findings. Coordinate, prepare, review, edit, present, and defend written reports. Ensure audit and consulting projects are completed according to the Standards.
- 20% Establish and maintain systems to monitor the progress of assignments and provide summary information on audits, findings, and corrective action adopted to resolve reported audit findings. Provide updates on staff's progress toward the completion of the audit plan. Develop and oversee the employer risk assessment process. Work with CalPERS program areas and OFAS management in the identification of risk factors and scoring. Provide guidance and oversight over the finding validation process and work with CalPERS program areas to ensure timely and consistent resolution of audit findings. Identify compliance criteria that may need to be included in the compliance reviews. Provide oversight over the development of audit plans and programs related to any special requests such as terminating agency reviews. Work with CalPERS program areas in

the implementation of any new Public Employees' Retirement Law (PERL) requirements. Work with the SMA on ECR disputes or requests. Work with the SMA in the development of report templates.

- 15% Develop staff's annual training plans and monitor staff development to ensure ECR staff have the required skill set to perform duties. Perform on-site training and field visits with staff as necessary. Assist the SMA with any staff development needs or performance improvement plans.
- 10% Administer sensitive entrance and exit conferences and meetings with various levels of management to discuss audit findings as needed. Present findings from specific audits to the SMA and CalPERS program areas. Advise the SMA on ECR functions and administrative matters. Prepare agenda items, reports, and memorandum to communicate the results and progress of audits and special projects to the Board's committees.
- 10% Perform administrative functions related to staff recruitment and hiring. Assist with the development of formal budget requests for the ECR team as needed. Evaluate performance of ECR audit staff under direct supervision.

Desirable Qualifications

- Ability to clearly define audit objectives and develop approaches and methodologies to meet those objectives.
- Identify and manage controversial or sensitive issues.
- Reason logically and creatively.
- Develop and evaluate alternatives.
- Make decisions and take appropriate action.
- Analyze problems and recommend effective courses of action.
- Excellent written and oral communication skills as well as the ability to effectively manage and produce formal, written reports with documented findings, objective conclusions, and substantive recommendations.
- Professional certifications relevant to auditing such as CIA, CPA, CFE, CISA, etc.

Working Conditions

- Overnight travel may be required.

Conduct, Attendance and Performance Expectations

- Ability to maintain consistent attendance
- Ability to demonstrate punctuality, initiative, and dependability
- Ability to model and support CalPERS Core Values (Integrity, Accountability, Respect, Openness, Quality and Balance)
- Ability to model CalPERS Competencies and demonstrate proficiency in; Collaboration, Leading People, Leading Change, Driving Results, Business Acumen, Communication, and Leading Self

I have read and understood the duties and essential functions of the position and can perform these duties with or without reasonable accommodation.

Employee Name (Print):

Employee Signature: _____

Date:

I certify that the above accurately represent the duties of the position.

Supervisor Signature: _____

Date: